

Arkansas Advocate.

EDITED AND PUBLISHED BY ALBERT PIKE.

VOL. VII.

LITTLE ROCK, (ARK.) SEPTEMBER 30, 1836.

NO. 26.

This Paper is published every Friday, at THREE DOLLARS per annum, payable in advance—or FOUR DOLLARS at the end of the year.

No subscriber will be considered as paying in advance, unless payment be made previous to the receipt of the second number.

No paper will be discontinued, (except at the discretion of the Editor,) until all arrearages have been paid. Letters addressed to the Editor must be post-paid, or they will not be attended to.

TERMS OF ADVERTISING.—Nine lines or under, first insertion, ONE DOLLAR—each continuance FIFTY CENTS.

Advertisements which exceed one square by two lines will be charged as two squares.

When the advertisements of any person advertising by the year exceed, in any one number, ONE FOURTH of a column, the excess will be charged at the common rates.

All advertisements sent to this office for publication, without the number of insertions being specified, will be continued until forbid, and charged accordingly.

Persons who commence advertising by the year, will be expected to continue at least six months, or they will be charged at the ordinary rates of advertising.

WANTED,

At this office, to learn the printing business, two boys about 15 or 16 years of age, and who can read and write well. Boys from the country would be preferred.

W. H. ROGERS,

ATTORNEY AND COUNSELLOR AT LAW,

HAS located at Columbia, ARK. He will practise in the 4th Judicial District, and in the Superior Court at Little Rock, and will attend punctually to all business entrusted to his care.

Nov. 24, 1835.—36-1y

A. FOWLER,

ATTORNEY AT LAW,

(LITTLE ROCK.)

April 10, 1835.—1-tf

CUMMINS & PIKE,

ATTORNEYS AT LAW,

LITTLE ROCK.

JOHN HUTT,

ATTORNEY AT LAW,

RESIDES at Little Rock, and will attend punctually to all business entrusted to his care, in the Circuit Court of the county of Pulaski, and the Superior Court of the State.

Little Rock, August 30th, 1836.—22tf

DOCTOR DAVID HOLT,

HAVING permanently located himself, offers his professional services to the citizens of Little Rock and its vicinity. He hopes, by strict attention, to merit a share of public patronage.

His shop is in the new white house in Major Peay's row of buildings, and adjoining the Times Office.

July 19, 1836.—16-tf

SADDLERY.

A PRIME assortment of Saddlery of every kind, just received—and for sale by

May 27. McLAIN & BADGETT.

\$10 REWARD.

STRAYED or stolen, from the farm of the subscriber, seven miles below Little Rock, a sorrel HORSE, five years old next Spring, fifteen hands high, no marks except those of the collar, one or both of his hind feet white. I will give the above reward to any person who will secure said horse so that I can obtain him.

Sept. 2, 1836. 22-tf. N. H. BADGETT.

\$600 REWARD.

RAN AWAY from the plantation of the subscribers, early in the month of May last, three negro men, viz: GEORGE HENRY, or HARRY, and sometimes calls himself George Buzzard. He is of yellow complexion, has rather a down look, 5 feet 10 or 11 inches high, stout built, about 28 years old, and has a large scar on the right side of the lower part of his abdomen, caused by the cut of a knife. He is remarkably fond of liquor, and when intoxicated talks a great deal. He at one time belonged to a gentleman by the name of Nibbs, a resident of Alabama, and if detected may claim him as his owner. We purchased the said negro from Benjamin Hughes, and Mr. Hughes from Messrs Buzzard and Steuart, of this county.

JOHN CALBERT, of dark yellow complexion, large flat mouth, nose white at the lower part of the nostrils, quite slim and boney, and in talking draws his words long and slow. He is about 6 feet high, and 22 years old.

ROBERT DOUGLAS, of the same complexion, a low, heavy-set fellow, 20 or 22 years old, smooth face and very little beard, talks slow and broken.

We will give the above reward for the above described three negroes, or one hundred dollars for either of them, if delivered to us, or confined in any jail so that we can get them.

BALLARD & COLSON,

Old Lake, 12 miles from Columbia, Chicot county, Arkansas.

August 26, 1836.—22-4w

The Journal, Louisville, Whig, Cincinnati, and Enquirer, Memphis, will each give the above four insertions, and forward their accounts to this office for payment.

Auditor's and Treasurer's Reports.

AUDITOR'S REPORT.

AUDITOR'S OFFICE,

LITTLE ROCK, ARKANSAS,
12th September, 1836.

To HIS EXCELLENCY JAMES S. CONWAY,
Governor of the State of Arkansas:

SIR—The change which our country has made, from a Territorial to that of a State Government, renders it important that the Auditor, in the discharge of his duty, should lay before the Executive the financial condition of Arkansas, which he has the honor to do in the following

REPORT:

An act of the Legislature, approved 23rd October, 1835, made it the duty of the Auditor to apply to the several Land Officers in Arkansas, for lists of all lands entered at their respective offices; and to transmit "in the month of January," to assessors of taxes in the several counties, so much of those lists as related to lands in their respective counties.

In the discharge of this duty, written application was made to the Registers of the five Land-Offices in Arkansas, for lists of all lands entered, sold and located, at their respective offices, up to the 31st December, 1835.

From all of the Registers, except that in the Red River Land District, lists were received; although not in time to comply with the precise words of the law, requiring the Auditor, "in the month of January," to forward to assessors of taxes in the several counties lists of all lands in their respective counties. Had those lists, furnished by the Registers, even been placed in the hands of the Auditor on the first day of January, which was not the case, it would not have been possible for him to have complied with the law in that particular. To be apprized of the immense labor necessary to put those lists in readiness, is at the same time, to be informed why those lists could not have been forwarded, "in the month of January."

When those lists, furnished by the Registers, were received by the Auditor, to accomplish his task, it was necessary for him to examine the law and mark out the boundaries of the counties. To do this, was, in many instances, more perplexing than a person, who has not attempted it, would at first imagine. The boundaries of many of the counties are quite vague—the law calling for traces, dividing ridges, and places not sufficiently remarkable to be known by scarcely any one, except those living immediately at or near them. In many instances, small streams which were too insignificant to be meandered by the Surveyor, when the country was surveyed, are the boundaries of counties. In such cases, it was necessary to refer to the notes and plats in the Surveyor General's office, and to make out sketches of the county lines running through the sections—frequently parts of the same tract being in different counties. In such cases, on the lists of lands for the counties containing greater parts of those tracts, the entire tracts were placed. After the boundaries were ascertained, it was then no small task to examine the numbers of about twenty-five thousand tracts of land, and ascertain thereby in what counties they were respectively situated, marking each tract with the name of the county in which it was situated, and then to make out lists for all of the counties containing lands subject to taxation in Arkansas, except the five counties in the Red River Land District. All of which has been done; and, it is believed, as accurately as it could well have been done without actual surveys of the county boundaries where they appeared indefinite. It is evident that the revenue will be greatly increased thereby, for all of the lands must now be taxed, which were entered before the first of January, 1836, reaching back fifteen years to those entered in 1821, and comprising at a rough estimation, about two millions of acres. At the time the salutary law, requiring all this to be done, was passed, the Legislature, I presume, were not entirely aware of the immense labor requisite to accomplish it, or doubtless some provision for additional remuneration to the Auditor would have been made; but should the present Legislature, when fully apprized of what the Auditor has done, as an extra duty, conclude that the benefits arising to the State therefrom, are not sufficient for the members of this Legislature to allow him additional remuneration for this extra labor, he will be content with having done his duty. Having transacted this perplexing business this year, would it be thought improper in him, to earnestly recommend the necessity of changing the boundary lines of the counties to the lines of the public surveys and navigable streams, where they are otherwise bounded by roads, traces dividing ridges, and streams not meandered? Were this change made, the boundaries of the counties would be more definite; better known by assessors of taxes; voters at elections; and by every one who might wish to know them; and, above all, would enable the Auditor, by work much less perplexing, to ascertain the boundaries of the counties, and make out, for assessors of taxes of the several counties, correct lists of lands in their respective counties; which at present it is almost impossible to do.

It is highly gratifying to be enabled to inform the Executive, that the law, passed at the last session of the Legislature, providing for the redemption of "military bounty lands," has had a most salutary effect. The sum of \$4,854 21 has been paid into the Treasury for the redemption of lands. I would, therefore, suggest the property of continuing in force such laws as the present for the redemption of military bounty lands; and also, the necessity of passing a similar law for the redemption of all other lands that have been, or may hereafter be, stricken off to the Auditor, for non-payment of taxes. At present, for the redemption of any other than military bounty lands, we have no law. In compliance with the law requiring the Auditor, so soon as he could ascertain for what counties and for which years lists of lands had been stricken off for non-payment of taxes, to apply to the Sheriffs of the proper counties for such lists as were not in the Auditor's office, he has procured from the Sheriff of Lawrence county, lists of land stricken off in 1826 and 1828, amounting in all to one hundred and fifty-seven tracts, which, added to all others in the Auditor's office, not previously registered, will make about two thousand tracts: all of which he has had registered in books kept for that purpose. There are now about three thousand tracts of land registered in books in the Auditor's office, which have not been redeemed. The probable amount of taxes and costs due the Treasury of Arkansas on these lands, is estimated at fifty thousand dollars.

Permit me here to suggest the necessity of requiring, by law, Sheriffs to register in books to be kept in their offices, all lands that may hereafter be stricken off for non-payment of taxes; and, also, to forward to the Auditor, lists of all lands hereafter purchased at Sheriff's sale, for taxes, specifying the name of the purchaser opposite each tract. This would enable each citizen, owning lands in the county in which he resided, to ascertain at the Sheriff's office, in his own county, whether his lands had been stricken off for non-payment of taxes, without the trouble of visiting the Auditor's office; and would enable non-residents, and others having lands in different counties, to ascertain, at the Auditor's office, the precise condition of all lands purchased at Sheriff's sale, for the taxes; without the trouble of visiting half a dozen counties over which these lands might be scattered.

I deem it also important, that the Treasurer should be required, by law, to register or copy, in a book to be kept in his office for that purpose, all lands that may hereafter be redeemed, by entering on that book the statements of the Auditor in the order in which they

are received, or the lands redeemed. This book would then be a check on that in the Auditor's office. Having that check, should the Auditor, at any time, by mistake, or through carelessness, omit to note, on his book, any tract when redeemed, the book kept by the Treasurer would correct that error.

Each assessor of taxes should be required by law, to certify and sign the assessment lists returned to the Clerk's office. A form should be prescribed by law for tax lists—a form for the receipt given by the Sheriffs on the tax lists—and, also, a form for the certificate of the Clerks, on the tax lists.

As we have now principally to depend on our own resources for the collection of debts due the State, it is highly important that a method more speedy than the present, should be prescribed by law. In vain has the Auditor attempted to have all debts due the Treasury of Arkansas collected and paid into the Treasury, before making this report. Notwithstanding numerous accounts have been forwarded to the Prosecuting Attorneys, for collection, many Sheriffs have failed to settle. But, ultimately, when those accounts are settled, the Treasury (for one good reason) will not lose by this delay and neglect on the part of the Sheriffs. When Sheriffs fail to pay into the Treasury, the amounts charged on the Auditor's books against them on the "first Monday in December, in each year," the present Auditor charges each Sheriff with 20 per cent. on the full amount against him, unpaid at the proper time. As the law requiring this to be done, had not, by his predecessors, been enforced, so many of the Sheriffs have subjected themselves to this charge, that it is likely to prove a source of revenue to the State. Already the sum of \$198 17 has been paid into the Treasury by Sheriffs, for delinquency.

Frequently the tax lists are not received by the Auditor, from the Clerks, until after the first Monday in December; previous to which, or on that day, all Sheriffs should settle with the Auditor. In some such cases, Sheriffs have (after the first Monday in December) applied for settlement and paid into the Treasury a sum, in some cases, equal to a part, and in others, to the whole amount against them on the tax lists, before the tax lists had been received, or any charge made by the Auditor against them; and thus having obtained a credit on the Auditor's books, previously to the charge against them, they contend, that, according to the words of the law, they are exempted thereby from paying the 20 per cent.

In such cases, the Auditor has not ordered suit for the 20 per cent.; thinking it doubtful himself whether it could be recovered: neither has he given a *quietus*, in full, to any Sheriff, whose account was thus situated; but has left such accounts open for further action, should the Legislature, or the Committee appointed to examine his books, under the belief that the 20 per cent. in such cases, can be recovered, direct the Auditor to order suit therefor. Should the Legislature, however, not do so, these accounts will be considered settled; and will serve as precedents for the settlement of accounts hereafter, similarly situated. Strange as it may appear, the present Auditor has ascertained that, for the years 1823, '24, '25, '26 and '27, the accounts due the Treasury of Arkansas, from the Sheriff of Miller county, are unsettled, and he has, for those years, made out accounts, and ordered suit \$334 93. And after several applications to the Clerk of Miller county, for accounts against Sheriffs for the years 1829, '30, '31, '32, '33, and '34, (for which years also the Sheriffs of Miller county appear not to have paid any thing into the Treasury), by the prompt assistance of Mr. A. G. Stephenson, the prosecuting Attorney for the first Judicial Circuit, the Auditor has also obtained accounts for the years 1832 and '33, and has ordered suit for the collection thereof; and also for one of 1835; making the amount of all of the accounts against Sheriffs of Miller county, for the collection of which he has ordered suit, \$446 61. The sum of \$2845 63, is now due from Sheriffs for the revenue of years previous to 1836. The Sheriffs owing this amount have subjected themselves to be charged with 20 per cent., which, on the amount due, is \$569 12; which, added to the debt, makes the sum of \$3414 75 due from Sheriffs for revenue previous to 1836. To the per cent. now due from these Sheriffs, add that already paid by other Sheriffs, which is \$198 17, and it will make the sum of \$767 29.

The total amount paid into the Treasury, by the different Sheriffs, since the 30th September, 1835, is \$6,603 05, of which the sum of \$315 26 is interest; which subtracted, leaves \$6,287 scrip redeemed. The total amount paid into the Treasury, for the redemption of lands since the 30th September, 1835, is \$4,854 21, of which sum the Treasurer, by his commission of ten per cent. is entitled to \$485 42, which, subtracted, will leave \$4,368 79; of which, the sum of \$110 39 is interest, which subtracted, leaves \$4,258 40 scrip redeemed by redemption of lands; to which add the amount redeemed from Sheriffs as stated above, and those sums will show the nett revenue to be \$10,546 18.

Part of the money appropriated by the General Government to pay a Door-keeper and Clerks of the Legislature in 1833, was paid into the Treasury of Arkansas, and according to a statement furnished this office, by the Treasurer, he has, with part of that sum, purchased \$352 77 scrip exclusive of interest; and a balance of \$81 70 cash, remains in the Treasury: The scrip and cash added, make \$433 56; this added to the amount of revenue, as stated above, will make the total amount paid into the Treasury, exclusive of interest \$10,979 74.

The amount of the debt of Arkansas, on the 30th September, 1835, was \$8,966 16, to which add the amount of warrants issued from the 1st of October, 1835, to the 12th of September, 1836, inclusive, which is \$10,708 49, and those sums will make \$19,674 65; from which subtract the total amount paid into the Treasury, as shown above, and the sum of \$8,694 91 will remain, which is the debt of Arkansas.

The revenue for the year 1836, not yet paid, will probably be twenty or twenty-one thousand dollars. By addressing a letter to the Commissioner of the General Land-office, the Auditor has obtained an abstract of military bounty lands patented since 1829, amounting, in all, to about 750 tracts; about half of which number will be taxable next year.

It will be essentially necessary to have a set of new books for the Auditor's office; therefore, some appropriation should be made to procure them, and also, to furnish stationery and an additional desk for the Auditor's office.

Having only stated what I considered necessary for

information, and suggested things which I deem important, I now close this report.

I have the honor to be, sir,
With great respect,
Your ob't servant,

ELIAS N. CONWAY, Auditor.

NOTE.—The annexed statement marked A, shows the gross amount of warrants drawn on the Treasurer of Arkansas, under the appropriations of 1835, from the 1st day of October, 1835, to the 12th day of September, 1836, inclusive.

The annexed statement marked B, shows the gross amount of warrants drawn on the Treasurer of Arkansas, from the 1st day of October, 1835, to the 12th day of September, 1836, inclusive, and how applied.

E. N. CONWAY.

A STATEMENT.

Showing the gross amount of warrants drawn on the Treasurer of Arkansas, under the appropriations of 1835, from the 1st day of October, 1835, to the 12th day of September, 1836, inclusive, by E. N. Conway, Auditor.

	Amount of appropriations.	Amount of warrants drawn.	Balance unexpended.
Pay expenses of the Convention.	\$8000 00	5684 88	2315 12
Salary of Auditor and Treasurer.	3362 50	636 37	2726 13
Salary of Prosecuting Attorneys.	2140 00	724 33	1415 67
For taking the Census.	1847 40	688 53	1158 87
Contingent Expenses.	1001 00	624 04	376 96
Executive Postage and Election Returns.	700 00	125 75	574 25
Auditor's Postage.	80 00	29 50	50 50
Sheriffs for attendance on Superior Court.	258 00	140 00	118 00
Registers for lists of lands.	1000 00	383 76	616 24
Desks for Auditor and Treasurer.	50 00	50 00	
Distributing Laws and Journals.	100 00		100 00
Advertising Bounty Lands.	579 00	578 50	50
Special appropriations not contained under other heads.	908 97	908 97	
Storage of Public Arms.	100 00		100 00
Salary of Adjutant General.	113 92 1/2	50 00	63 92 1/2
Sheriff's lists of land, and Auditor for registering the same.	300 00	83 86	216 14

NOTE.—To the amount of the appropriation for the salaries of Prosecuting Attorneys, the sum of \$240, (allowed Martin, Linton and Pope, by special appropriations in 1835), is added. To the appropriations to pay Sheriffs for attendance on the Superior Court, the sum of \$58 is added, which was allowed J. K. Taylor, by special act, in 1835.

ELIAS N. CONWAY, Auditor.

B STATEMENT.

Showing the gross amount of warrants drawn on the Treasurer of Arkansas, from the 1st day of October, 1835, to the 12th day of September, 1836, inclusive, and how applied.

	D.	C.	D.	C.
Expenses of the Convention.	5684	88		
Salaries of Auditor and Treasurer.	636	37		
Salaries of Prosecuting Attorneys.	724	33		
For taking the Census.	688	53		
Contingent expenses of Arkansas.	624	04		
Executive postage and election returns.	125	75		
Postage on official letters to the Auditor.	29	50		
Sheriffs for attendance on Superior Court.	140	00		
Registers for lists of lands.	383	76		
Desks for Auditor and Treasurer.	50	00		
Advertising bounty lands in 1834.	579	50		
Salary of Adjutant General.	50	00		
Sheriffs for lists of lands, and the Auditor for registering lands.	83	86		
	9799	52	9799	52
Special appropriations not contained under other heads; paid to the following persons, viz:				
William E. Woodruff, for printing done for Auditor and Treasurer.	98	05		
Th. Wagnon and others, for arresting, &c. Wm. Butler.	200	00		
Trustees of Presbyterian Church, for House-rent.	50	00		
Wm. E. Woodruff, for advertising Governor's Proclamation; &c.	9	92		
C. P. Bertrand, for having Journals transcribed in 1831.	75	00		
Cha's Caldwell, for extra services, as President of the Legislative Council.	60	00		
John Wilson, for extra services as Speaker of the House of Representatives.	60	00		
Ezra M. Owen, Door-keeper of the House of Representatives.	120	00		
H. A. Engles, Door-keeper of the Council.	120	00		
Proprietors of the Baptist Church, for house-rent.	50	00		
Wm. S. Fulton, for money paid by him for house-rent and fire-wood.	66	00		
	908	97	908	97
Total amount of warrants drawn,				10708 49